

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA

TWENTY-TWO STRATEGIC INVESTMENT
FUNDS [IDENTIFIED IN EXHIBIT A]; and
PRESIDIO RESOURCES LLC (A Partner Other
Than the Tax Matters Partner),

No. C 05-03887 WHA

ORDER OF REFERRAL

Petitioners,

v.

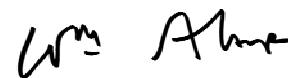
UNITED STATES OF AMERICA,

Respondent.

Upon review, this action appears to concern the same parties, transactions and events as *Twenty Two Strategic Investment Funds and Presidio Growth LLC v. United States of America*, Case No. C 05-2835 VRW, which is itself related to *Shasta Strategic Investment Fund LLC v. United States of America*, Case No. C 04-4264 VRW. Pursuant to Civil Local Rule 3-12(c), the Court refers this matter to Chief Judge Vaughn Walker for the purpose of determining whether it is related to those two cases as defined in Civil Local Rule 3-12(a).

IT IS SO ORDERED.

Dated: September 29, 2005



WILLIAM ALSUP
UNITED STATES DISTRICT JUDGE